



Vivian R. Drohan
T: (212)710-0004
vdrohan@dlkny.com

February 7, 2011

U.S Securities and Exchange Commission
100 F Street N.E
Washington, D.C. 20549
Attn: Darren E. Long, Esq.

Re: **In the matter of ThinkStrategy Capital Management, LLC**
File No. HO-11277

Dear Mr. Long:

This letter responds to the subpoena issued to ThinkStrategy Capital Management LLC ("ThinkStrategy") dated December 9, 2010.

Response to Production Request Number 1 and 2:

Enclosed please find discs containing documents on the ThinkStrategy shared server. These discs contain documents relevant to the request for communications to, from and copying ThinkStrategy.

In addition, please note that the documents bates stamped number 4487 to 4496 were received from Folio Administrators.

Response to Production request Number 3 and 4:

Enclosed please find discs containing documents on the ThinkStrategy shared server. These discs contain documents relevant to the request relating to any managed account, advisory account, or pro forma calculation relating to performance of any ThinkStrategy Capital Fund L.P. or ThinkStrategy Capital Fund, Ltd. At this time there are no further documents for production.

Response to Production Request Number 5:

At this time there are no documents relating to any brokerage account held by Karan Kapur in ThinkStrategy's possession.

Response to production Request Number 6:

At this time there are no documents relating to Smart Trader, or other trading software, activity used to calculate or produce any performance returns for any ThinkStrategy fund.

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Please note that I have not bated-stamped the documents produced from the shared server. Many of these documents are likely duplicates of items already provided and we are providing the documents in their native format. In addition, we have redacted all documents falling within attorney/client privilege. I will be providing a privilege log.

Sincerely,

A handwritten signature in black ink, appearing to be 'V. Drohan', written over a horizontal line.

Drohan Lee LLP

By Vivian R. Drohan

cc: Chetan Kapur

ATTACHMENT : * RE: Fully Managed Company/Foundation -- (1762329/1764521/ET/dl)
 ? 2 image001.gif
 FROM : Mossfon Trust Corporation
 TO : Chetan Kapur <chetan.kapur@aimadvgrp.com>
 CC : Edison Teano - Mossfon Trust <ETeano@mossfon.com>, Alexandra Kourany - Lawyers
 <AKourany@mossfon.com>
 SUBJECT : RE: Fully Managed Company/Foundation -- (1762329/1764521/ET/dl)
 FOLDER : \Public Folders\All Public Folders\ThinkStrategy\Mailbox - Chetan Kapur\Sync Issues\Conflicts
 DATE = 06/28/2010
 TIME = 23:02:46 GMT
 GMT_DATE = 06/28/2010
 GMT_TIME = 23:02:46 GMT
 TEXT01 : Dear Mr. Kapur,



Further to Alexandra's message, we confirm that:

1. STRUCTURE. We have taken note that you would like to acquire the vintage company QUAITRIDGE INTERNATIONAL ASSETS INC. Therefore, we will keep it reserved for you free of charges. Also, once you comply with our Compliance Dept.'s request, please let us know if you need us to incorporate the foundation FAMILY AND CHILDREN CHARITABLE FOUNDATION as per our previous exchange of e-mails (as understand the foundation would be the holding of the shares of the company QUAITRIDGE INTERNATIONAL ASSETS INC.). We look forward to receive your instructions about this.

2. DUE DILIGENCE. In connection with the Due Diligence documents, our Compliance Dept. received a copy of the LIABILITY INSURANCE's certificate of ThinkStrategy and found it in order. On the other hand, in order to complete their files, we highly appreciate that you provide us the following documents/information for our Compliance Dept.:

- a. Since you expect to deposit in the Foundation's bank account an amount between US\$6,000,000.00 and US\$7,000,000.00 during the first year, would you please provide us with a statement from your accountants that you have that money, together with your personal annual returns for the last three years. Personal bank statements may also be helpful. Kindly take note that all the information that you provide to us is just for our internal records, and will be treated with the highest level of confidentiality;
- b. Legal opinion issued by your US Tax advisor, about the structure that you intend to build.

Our Compliance Dept. is requesting this information as we are a trust entity which by law it is necessary that "we know our client" and that we determine their source of funds. We trust you understand our position.

We look forward to hearing from you.

Saludos,

Edison Teano

Trust Executive

Mossfon Building
54th Street, Marbella
3rd Floor

P.O. Box 0832-0886, W.T.C. Panama

Panama, Republic of Panama

(+507 206-9490 thru 507 206-9499.

7 + 507 263-8972

* HYPERLINK "mailto:%20ETeano@mossfon.com"ETeano@mossfon.com

<http://www.mossfontrust.com>